

AMENDMENTS TO THE CLAIMS

The following listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1. (currently amended): A method for manufacturing a polarizer comprising a stretching processing process, a dyeing treatment process, and a boron compounds treatment process to a polyvinyl alcohol film,

wherein the stretching processing is performed at least twice so that a total stretching ratio ~~may become is~~ 5.5 times or more, and in a second stretching processing or later, wet stretching processing having stretching ratios of 1.2 times or more is performed ~~by~~ applying a peripheral velocity difference between a first pinch roll and a second pinch roll,

and in the wet stretching processing, a film conveyed out from the first pinch roll is passed on a first guide roll so as to make a holding angle (A) of 120 through 175° on a first guide roll to which the film first contacts.

2. (original): The method for manufacturing a polarizer according to Claim 1, wherein the film conveyed out from the first pinch roll is passed on an under side of the first guide roll.

3. (currently amended): The method for manufacturing a polarizer according to Claim 1, wherein the film conveyed out from the first pinch roll is passed on an upper side of the first guide roll,

the film being passed on the first guide roll is further passed on an under side of [[a]] ~~another~~ guide roll so that the film makes a holding angle (B) of 120 through 175° on the ~~other~~ guide roll which ~~is the subsequent guide roll~~ the film passes first ~~after being passed on the first~~

guide roll.

4. The method for manufacturing a polarizer according to Claim 1, wherein a roll distance (C) between a point of contact (x) of the first pinch roll and the guide roll facing to the first pinch roll, and a central point (y) of a guide roll located at the first pinch roll side, closest to a bottom of a bath for wet stretching processing, and simultaneously closest to the first pinch roll in the bath is 1 m or more.

5. The method for manufacturing a polarizer according to Claim 1, wherein the wet stretching processing is performed in a boron compounds bath.

6-15. (Canceled)